App F IX 4

Previous References (194 / 2nd)

File No 180-41

Serial Nos 7

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos One

Part B for July 41

SUBJECT

Despatches Note — Vendi generali Lahore Inquiry

Recorded with out any orders

26/7

340 L

From Insp Notes Vadigenahalli Munor Mlty

General and Revenue Secretariat | Ml File No of 1941 — 42 | [App F III-2

Serial No

From the D C Bangalore Distt
C2 – Per A 2/40-41 Dt 15-7-41.
Fds the notes of inspn of the Vadigenahalli Munor Mlty held by Insp on 27-6-41

1) The Ml Cl was re constituted for a period of three years from 1-1-41

2) No Committees have yet been formed

3) Though seven meetings have been held they do not take place at regular intervals e g there was no meeting of the ml cl between 26 3 41 to 18 5 41

4) Octroi collections during the year amounted to Rs 1601/- — an increase over the figure for last year

5) The abstract D C B of mohatarfa is shown below

Arrears as on 1 7 40	Rs 2 361
Current Demand	2 853
Total	5 214
Collections till 27 6 41	2 550
Balance	2 664

6) The Inspecting Officer observes that the action taken for the recovery of the arrears is very unsatisfactory

7) The quarterly D C B statements for the year under review were not at all submitted by the Amala President of the Ml Cl in spite of frequent observations by the D C

His explanation will be called for, if approved

NOTE—Contn Sheet

340 I Inspn Notes — Vadugenahalli Minor Mlty

XI File No of 1941-42 | General and Revenue Secretariat

Serial No

8) Records of Public works are not kept properly & the results of the mlcb approving the estimate & sanctioning the bills are not readily available

9) The miscellaneous demand register is not maintained Hence it is not possible to verify the collections and the balance.

10) The Shandy contract for 1941-42 was leased out by public auction for Rs 400/- The sale and its confirmation by the mlcl took place on the same day — This is not correct procedure some days must elapse between sale and confirmation

11) The closing balance of the Mlty on 1-6-41 was Rs 5-8-6 3 3 The amount of contributions payable by the mlcb, and remaining unadjusted on the was Rs 2880/ including arrears amounting to Rs 1118/ The Inspecting Officer observes that the financial ~~position~~ condition of the municipality is anything but satisfactory

12) The petty cash register is not written up properly & there are no entries in it from Dec 1940 onwards

13) The audit notes for 1937-38 & 1938-39 remain to be disposed of

14) Generally the maintenance of accts & the compilation of statements is very unsatisfactory and chaotic.

15) Submitted

Lawrence 19/7

19/7/42

Inspection notes — Vadigenahalli mus
3402

General and Revenue Secretariat | File No | of 194 | [App F III-2

Serial No

A clerk from the Complete Survey who is well conversant with the accounts may be deputed for one or two months to bring all the accounts to order

Law Secy) 24/7/41

For personal

Minister) 24/7/41
L S G

24 7 41

24/7/41

SECY LAW DEPT 547 21 JULY 1941 GOVT OF MYSORE

OFFICE OF THE MINISTER FOR L S G & P H
Dt 23/7/41
N 410

NOTE—Contn Sheet

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Serial No	

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OFFICE OF THE DEPUTY COMMISSIONER,
BANGALORE DISTRICT

In all future communications please quote—
No. C2-Per A 2/40-41
Inspection Notes

Dated Bangalore the 15th July *194* 1

From

Gvm CBM Jul/20-41-7

SECY L & N DEPT 17 JULY 1941 GOVT BANGALORE

ER & RD SECRETARIAT 17 JUL 1941 S G BRANCH

G V Seshadri, Esq , B A ,
Deputy Commissioner
Bangalore District

To

H V Narayana Rao, Esq , B A , LL B ,
Secretary to the Government of Mysore,
Law Department,
BANGALORE

Sir

Subject —

I have the honour to forward herewith a copy of the notes of inspection of Vadigenahalli Municipal office conducted by me on 27th June 1941

I have the honour to be,
Sir,
Your most obedient servant,

BS Suryanarayana

For Deputy-Commissioner,
Bangalore District
(Absent from Station)

gvm/-

Notes of inspection of Vadegenahally Minor Municipal Office held by M Sehsadri Esq M A Deputy Commissioner, Bangalore District on 27-6-1941-

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This Office was last inspected by the Deputy Commissioner on 19-6-1940, and by the Sub-Division Officer Doddaballapur on 17-6-41

The Municipal Council has been reconstituted for a period of three years from 1-1-1941 in the Deputy Commissioner's Notification No C2-2166/40-41 dated 17-12-1940 The new council consists of 15 members, of whom 10 are elected, 2 ex-officio and the other three nominated members The Amildar Devanhally Taluk is the ex-officio President of the Council Mr V Rudrappa is elected Vice-President as approved in Government Notification No ∝ 6397/M4 67-40-65 dated 27 2-41

The reconstituted coucil has held 7 meetings of which 4 are ordinary and the rest special meetings The attendence of the members is fairly satisfactory No Committees have yet been formed The Amildar-President is instructed to bring up this important matter in the next meeting and take action for the formation of atleast two committees The members thereof should also be induced to take real interest in their business The meetings have not been held regularly for example, from 26-3-41 to 15-5-41 no meetings have been held In future one meeting at least should be held in a month A minue book is maintained to note down the action taken on the resolutions passed

As this is a minor Municipality not empowered by Government to frame bye-laws, the rules prescribed by Government are being followed

O C T R O I

The Municipal office is itself the 'Octroi Koti' and the Assisstant Sanitary Inspector is in charge of collection There is also one Octroi peon to aid the work The following statement shows the details of income under this head during the current year as compared with that of the previous year

	1940-41	39-40		40-41		39-40
Ex-Cattle	357 -8-4	363-3-6		45 - 1 -10	Cigarettes	48-11-2
Ghee	153 -0-6	143-6-0		114 -13 -0	Betel	81-8-2
Betel leaves	132 -7-11	184-4-7		48 - 1 - 6	Tobacco	46-9-0
Jaggery	149-12-0	107-10-3			Sticks	
Kerosene oil	59- 9-3	79-10-0		1561-12-04		1619-4-6
Other Obs	115 -9-6	107-9-0				
Piece goods	271 -2-11	355-14-1				
Sundries	14 -1-9	21-2-0				
		1561-12-04				

Total as per receipts 1601-1-4 Balance Hall hole -

There is decrease on cocoanuts, Beetle leaves and piece goods This should be investigated and proper action taken The sanctioned budget for the current official year shows an anticipated income of Rs 1800/- and every effort should be made to reach this figure at best by the end of this month

It is seen that the rates of octroi levied on the marginally noted articles are below the maximum leviable under Schedule I of Taxation Rules The Municipal council could do well to take up action to enhance the present ratesso as to derive more income under octroi

1	Ground nut oil	0-1-0 per tin
2	Tobacco	0-1-0 per lb
3	Sugar	0-2-0 per Md

Octroi is now not being levied on certain articles like timber, butter, ghee, areanut and oil seeds which are not exempted from the levy under the rules This aspect also may be examined by the council and necessary action taken in the matter

No smuggling cases have been detected during the current year, The octori committee to be formed should exercise better control and supervision over collection staff

The entry of the column " Place from where brought" in the octori receipt book should be invariably filled up as this is not being done now, eg Receipt books nos 6399 6400 9465 etc,

An octori committee may be immediately formed

Taxes on buildings and lands (Mohatarpha) The revision was undertaken during 37-38 and the same was given effect to from 1-1-38 Separate registers are maintained for house and land tax (in forms 9) for professional tax (form No 4) and vehicle tax in form No 12 The Demand Collection and Balance of Mohatarpha is noted below as seen from Khate, but this requires verification -

Arrears on 1-7-40	Rs 2361-7 -9
Current Demand	2852-10-3
Total	5214- 2-0
Collections up-to-date	2550- 2-7
Balance on 27-6-1941	2663-15-5

The Salwar particulars for the arrears are said to be the following:-

Arrears up to 36-37 from 21-22 979-12-2

Arrears up to 36-37	979-12-2
1938-38	234- 0-4
1939-39	152- 3-1
1939-40	344- 5-3
1940-41	953-10-7
	2663 -15-5

Action taken for the recovery of the arrears is very unsatisfa unsatisfactory It is said that a sum of Rs 322-10-6 has to be remitted and civil suits have to be filed in respect of Rs591-1-8 But no action whatever is taken so far though observed during the last inspection

The remaining balance would be Rs 1750-3-3 Only 185 notices and 35 destriant warrants have been issued of which six are - pending with the Assistant Sanitary Inspector There are 1017 khates and considering the heavy arrears outstanding at the end of the current official year, the coarcive action taken is very poor Detailed salwaj particulars for the arrears should be worked out and necessary action should be taken in the matter immediately

The quarterly D C B statements for the current year have not at all been submitted inspite of many warnings and observations in the review by the Deputy Commissioner The Amildar-president has to sit up in this town for atleast a week and see that proper accounts are compiled at least in respect of the action taken towards collection

Work Register Manuscript Register is maintained As this is is an important one, printed register should be obtained and kept It is seen therefrom that six works aggregating at Rs 984-12-0 were taken up during the year and all of them are completed But a sum of Rs 388/- has been paid leaving a balance of Rs 596-12-0 to be paid A sum of Rs 300/- is yet to be paid to the work relating to the filling up of the trenches taken up and completed in the previous years half of the cost being sanctioned from the town improvement grants The Municipal quota has not yet been adjusted Agrant of Rs 520/- has been sanctioned out of Town Improvement Grants for current year towards the formation of Park

park The amount has been drawn and credited to Municpal funds but the Municpal quota of contribution has not been adjusted and the grant kept separately as required by rules The - estimate also is not yet sanctioned This should receive the immediate attention of the Council

It is seen that the work recrods are not kept properly and the resolution of the Municpal council approving of the estimate and sanctioning of the bills are not readily available This should be remedied The works are given out without calling for tenders This is objectionable especially when the estimated cost exceeds Rs 100/- and competetive rates cannot be had unless the contracts are disposed of by tenders Hence the President is instructed to strictly adhere to this rule in future

Schedule of rates aanctioned by the P W D for the current year is not available This should be obtained immediately The estimates should be scrutinised by the Sub-overseer in case the scheduled rates are not available, in the office Completion reports are not readily available and these should be obtained and filed with the connected records promptly

Cattle pound The bill collector is in charge of the cattle pound The income under this head for the last three years is noted below -

Rs A P	
37-38-92-2-6	The feeding charges are first paid by the
38-39-87-7-6	
39-40-63-9-6	bill collector from his pockets and then
40-41-76-11-0	
----------	recouped This is not regular A sum of

Rs 5/- may be advanced to the pound keeper for this purpose and he may be required to submit bills for the expenditure and then recoup the advance. Provision of Rule 231 of I A Part II should be strictly followed in this respect in future

Building License Register Maintained It is seen therefrom that no applications were pending on 1-7-40 and 20 applications were received during the year Of these 19 applications have been disposed leaving a balance of one pending This application related to the application of Hotel Gundappa

Gundappa for construction of a house in vacant site No 102/2 The party has been asked to Produce the sale deed This may be disposed of early

Sanitation There is one Assisstant Sanitary Inspector and 10 sweepers (8 male and 2 female) in this Municipality A Register for issuing notices under santitation rules is maintained It is seen therefrom that 46 notices have been issued during the year of which, the parties in respect of 40 notices have complied with the terms of the notices The remaining six cases are pending Of these five are for removing manure pits and one 32/40-41 relating to the removal of furnace (smithy work) near the Maternity Hospital by one Naranappa A new site may be provided for this and the party asked to change the place as this is causing nuisance to the in-patients of the Maternity Hospital Early action should be taken in respect of the five cases regarding the removal of manure pits The Assisstant Sanitary Inspector has distributed about 400 Total quina pills to the poor who were suffering from Malaria 18 stray dogs have been destroyed during the year The Assisstant sanitary Inspector is conducting Vaccination He has done 135 vaccinations so far during the year The register of unprotected children is not available in this office This should be prepared and kept up immediately, as it would facilitate checking to the vaccination done

The drianage scheme of the twon is under correspondence Early report should be submitted on the memo called for by the Deputy Commissioner in the matter

Miscellaneous demand The misceallenous demand register is not maintained This important omission should be rectified immediately It is seen from the records and the Mis Receipt Book that the D C B of the Misceallenous items of income is as follows

P T O

Market ndy	~~Mxtxxxxxxxxxxs~~ ~~xxxxxx~~ Manure	Manure	Mutton stalls	Hotels and bakery shop
rs on 1-7-40	--			---
d	400-0-0	32-0-0	245-0-0	24-0-0
	~~400~~-0-0	32-0-0	245-0-0	24-0-0

	Daily Market & 2 shandy	Manure	Mutton stalls	Hotels and bakery shop
Arrears on 1-7-1940	---	---	---	---
Demand	400Ø-0-0	32-0-0	245-0-0	24-0-0
Total	400 -0-0	32-0-0	245-0-0	24-0-0
collection	99 -0-0	4-0-0	163-5-4	9-0-0
Balance	301 -0-0	28 -0-0 (Some cancels)	81-10-8	15 -0-0

Total 425-10-8

As the miscellaneous demand is not maintained, it is not possible to verify the collection and work out acutal balance It is said that a sum of Rs 300/- is to be paid to the shandy contractor by the Municipality on account of work bills completed But it is not regular to keep the bills pending and also show a heavy balance as outstanding against the contractor The question of interest for the belated payment will arise The Municipal Council should settle the matter immediately, coercive action ought to have been taken promptly Mysore Gazette also has not been got exec. ⊗

⊗ Why the contractor as per rules the President is directed to look into the matter personally and submit a report immediately

The shandy contract for the year 1941-42 has been sold in public auction for Rs 400/- and the sale has been confirmed on 30-5-41 It ought to have been advertised widely and the sale confirmed after atleast one week's time The date of issue of sale notification is 22-5-1941, date of publication not noted Sale held on 30-5-41 and confirmed on the same day

Financial Position The cash account has not been written up from the beginning of the current official year and it is not known whethee the Accounts for May and June 1940 entered therein have been submitted to the comptroller This is a serious irregularity The President's cash book is not also reconciled with the Treasury Pass Book and the balance shown in the two do not agree with each other The President's attention is drawn to these darwbacks and he is directed to take action immediately The financial position of the Municipality as seen from the Treasury pass Book is noted below

Opening Balance on 1-7-1940	Rs 242-15-1
Receipts up to 1-6-1941	4762- 5-7
Total	5005- 4-8
Payments	4419 -1-5
Closing balance on 1-6-1941	586-3 -3

A sum of Rs 1,000/- has been invested in State loan Bonds and there is a balance of Rs 69-15-4 in S B account No 494 at Devanhally Taluk Treasury (excluding interest) The following contributions

The following contributions are due to be adjusted by the Municipality to the various departments of Government

Name of contribution	Arrears	current demand	Total
Medical contribution	728	473	1,201
Primary Education "	88	80	160
Vaccine Lymph	--	12	12
Pensionary contribution of Medical staff	67-8-10	34	101-8-10
Country Medcine charges	35-3- 0	35-3-0	70-6- 0
Arrears of Education cess collected (2instalments)	~~200-0-0~~ ~~2-0-0~~	~~100-0-0~~ ~~1-0-0~~	~~300-0-0~~ ~~3-0-0~~
Audit charges	Bill not recd	8-0-0	8-0-0
Stationery and Printing	7-9-3	20-0-0	27-9-3
Electric Lighting charges	Dues of current month		
Total Rs	1118-5-1	1762-3-0	~~18880~~ 18880-8-1

It is seen from the above that the financial condition of the Municipality is anything but satisfactory Unless prompt action is taken towards the collection of all the arrears, the means to increase the financial position would become worse The President is instructed to take immediate necessary action in the matter and submit a report by the end of July 1941 The contributions due should be adjusted as much as possible by the end of this month without fail The contribution register is not posted up properly This should be done

Establishment There is one clerk on Rs 20/- in the grade of 20-1-25 and bill collector on Rs 15/- in addition to the Assisstant Sanitary Inspector Service Registers are maintained for all the staff excepting the bill collector This should be opened for him also The Service Register of the Assisstant sanitary Inspector which has been recently received from the Superintendent of communicable diseases has not been posted This may be done immediately

Petty Cash Book The register is not written up properly and from the month of December 1940 onwards there are no entries in it This is irregular and objectionable It is said that the collection under Monatarfa and octroi are given with the Vice-President after taking his signature in the receipt books of the collection staff But they are not brought in the Petty cash book till the date of remittance into the treasury This should also be done regularly in future as per double entry system, the petty cash book should be closed daily The amount available with the president on 27-6-41 (as per receipt books) is Rs 189-10-6

Office Imprest Register maintained It is seen therefrom that there is a balance of 6-13-0 to day he amount spent may be recouped early

General The opening of the maternity hospital by the Dewan is a notable feature during the current year There are very many defects in the office regarding the maintenence of the accounts, compilation of statements etc, which should receive the prompt attention of the Amildar President The audit notes for the year 37-38 and 38-39 remain unreplied and further delay should be strictly avoided The bedget Estimates for the year 1941-42 have been recently submitted with the required statements Both the clerk and the bill collector are quite new to the work

The Sub-Division officer is requested to inspect the office periodically and see that the above defects are remedied The Amildar President and the council should lose no time in the collection of arrears and increasing the financial resources of the Municipality

B S [illegible]
for Deputy Commissioner,
Bangalore District